



United States Attorney
Southern District of New York

The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007

May 31, 2016

VIA ECF

The Honorable Analisa Torres
United States District Judge
Southern District of New York
Daniel Patrick Moynihan Courthouse
500 Pearl Street
New York, New York 10007

Re: United States v. Morris E. Zukerman
S1 16 Cr. 194 (AT)

Dear Judge Torres:

Enclosed please find a set of questions we respectfully propose that the Court utilize at the June 8, 2016 *Curcio* proceeding in the above-referenced case. As we noted in our letter of May 23, 2016, we believe the *Curcio* hearing is necessary in order for the Court to explore (1) the nature of the potential conflict of interest faced by the defendant's current counsel, James A. Bruton, III, and James T. Fuller, III, from the law firm of Williams & Connolly; (2) the defendant's awareness and understanding of the potential conflict; and (3) the defendant's desire, after consulting with independent counsel, Henry Putzel, III, to knowingly waive any conflict or potential claim arising therefrom.

As our proposed questions make clear, the potential conflict stems from the fact that both Mr. Bruton and Mr. Fuller were required, pursuant to a "crime fraud" ruling made by Judge Caproni, to disclose to the grand jury their written and oral communications with the defendant concerning a tax Protest Letter prepared by Bruton and Fuller and submitted to the civil branch of the Internal Revenue Service. That letter endeavored to challenge certain audit determinations previously made by an IRS auditor with respect to one of the defendant's corporate entities. Both Mr. Fuller and Mr. Bruton were also required to testify as witnesses before the grand jury that voted the charges against the defendant.

Based on our discussions with defense counsel, we understand that the defendant wishes to sign a plea agreement and schedule a plea proceeding. Before taking either step with current counsel, however, we respectfully submit that the potential conflict issue must be addressed and successfully navigated.

Respectfully submitted,

PREET BHARARA
United States Attorney

/s/
Stanley J. Okula, Jr.
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cc: James A. Bruton, III, Esq.
David Zinn, Esq.
(Counsel for the Defendant)
Henry Putzel, III, Esq.
(Conflicts Counsel for the Defendant)